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IN CLERKS OFFICE
U.S. DISTRICT COURT, N.Y.

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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

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COATED FABRICS COMPANY,

Plaintiff,

-against-

MIRLE CORPORATION d/b/a LION PLASTICS,
INC., JOEL GOLD, BERYL ZYSKIND and
SIMON RAPPS,

Defendants.
-----X

A P P E A R A N C E S
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06 CV 5415 (SJ)

**MEMORANDUM
AND ORDER**

JOHNSON, Senior District Judge:

Presently before the Court is a Report and Recommendation ("Report") issued by Magistrate Judge Kiyo A. Matsumoto on December 12, 2007.

A district court judge may designate a magistrate judge to hear and determine certain motions pending before the Court and to submit to the Court proposed findings of fact and a recommendation as to the disposition of the motion. See 28 U.S.C. § 636(b)(1). Within 10 days of service of the recommendation, any party may file written objections to the magistrate's report. See id. Upon *de novo* review of those portions of the record to which objections were made, the district court judge may affirm or reject the recommendations. See id. The Court, however, is not required to review, under a *de novo* or any other standard, the factual or legal conclusions of the magistrate judge as to those portions of the report and recommendation to which no objections are addressed. See Thomas v. Arn, 474 U.S. 140, 150 (1985).

In addition, failure to file timely objections may waive the right to appeal the magistrate's decision. See 28 U.S.C. § 636(b)(1); Small v. Sec'y of Health & Human Servs., 892 F.2d 15, 16 (2d Cir. 1989). While the level of scrutiny entailed by the court's review of the report depends on whether or not objections have been filed, in either case the court is free, after review, to accept, reject, or modify any of the magistrate judge's findings or recommendations. See Wood v. Schweiker, 537 F. Supp. 660, 661 (D.S.C. 1982).

In the case at bar, none of the Defendants filed any objections to the Report, despite being given adequate time to do so.¹ Each of the Defendants was served with a copy of Judge Matsumoto's Report on December 12, 2007.

After reviewing the Report, and considering that the Defendants have failed to question any of Judge Matsumoto's well-reasoned recommendations, this Court will defer to the findings of Judge Matsumoto. Accordingly, this Court hereby affirms and adopts the Report in its entirety. The Plaintiff's Motion for Default Judgment is GRANTED.

SO ORDERED.

/s/(SJ)

Dated: January 9, 2008
Brooklyn, NY

Senior United States District Judge

¹ In fact, it appears that the Defendants have not filed a single pleading in connection with this case. Hence, the Court will assume that each defendant is proceeding *pro se* in this matter.